



April 22, 2007

Ms. Karla Heath
Stratos Inc.
1404 – 1 Nicholas St.
Ottawa, ON K1N 7B7

Re: MAC Towards Sustainable Mining External Verification

Dear Ms. Heath,

Syncrude Canada Ltd. has a process in place to verify the information provided to the Mining Association of Canada ("MAC") with respect to our participation in the Towards Sustainable Mining ("TSM") Performance Indicators.

Syncrude's TSM Verification Process included an independent review performed by Robert Duda of Jacques Whitford. Mr. Duda assessed the company's TSM performance indicator results as measured against the requirements of MAC's *Towards Sustainable Mining Performance Indicators*.

The review confirms that the reported results for the period ending December 31, 2006 fairly state the Syncrude's performance.

Please feel free to contact Barbara Shumsky, Manager, Government and Community Affairs, if you have any further questions in this regard.

Yours truly,

A handwritten signature in black ink, appearing to read "C. Ruigrok". A vertical red line is positioned to the right of the signature.

Charles Ruigrok
Chief Executive Officer